

the students of these academic institutions are an important audience to reach with education and outreach programs.

Therefore, CE&O is in the process of developing a new academic program initiative that will reach out directly to academic institutions that offer degrees related to the non-profit sector. Through the use of our existing tools and the possible development of additional resources, CE&O proposes to collaborate with these institutions to promote the education of exempt organization tax law.

The IRS invites comments and suggestions for the implementation and content of the proposed initiative. First, the IRS is requesting general responses to this initiative. Second, the IRS is seeking individuals and/or institution volunteers willing to provide more extensive input into and feedback on the proposed initiative. While the IRS might not be able to accommodate all volunteers, it will take steps to ensure that a diverse range of viewpoints are represented.

The IRS invites interested members of the public to submit written suggestions to help shape this initiative. All submissions will be available for public inspection and copying in their entirety. Members of the public may submit suggestions or drafts by email, mail, or hand-delivery. All comments should refer to Announcement 2009-26, and may be mailed to:

Internal Revenue Service
Attn: Pilar Oberwetter
CE&O, T:EO:CEO (3D1)
1111 Constitution Avenue
Washington, DC 20224

Hand delivered items may be delivered Monday through Friday between the hours of 8:00 a.m. and 5:00 p.m., to:

Courier's Desk
Internal Revenue Service
1111 Constitution Avenue, N.W.
Washington, D.C. 20224
Attn: Pilar Oberwetter
CE&O, T:EO:CEO (3D1)

Comments may be submitted electronically to: academic.initiative@irs.gov. Please include Announcement 2009-26 in the subject line of any electronic communications.

Exempt Organizations regrets that it will be unable to respond individually

to suggestions or drafts. All comments should be received by June 6, 2009.

DRAFTING INFORMATION

The principal author of this announcement is Pilar Oberwetter of Exempt Organizations. For further information regarding this announcement, contact Pilar Oberwetter at (202) 283-8946 (not a toll-free call).

Deletions From Cumulative List of Organizations Contributions to Which are Deductible Under Section 170 of the Code

Announcement 2009-27

The Internal Revenue Service has revoked its determination that the organizations listed below qualify as organizations described in sections 501(c)(3) and 170(c)(2) of the Internal Revenue Code of 1986.

Generally, the Service will not disallow deductions for contributions made to a listed organization on or before the date of announcement in the Internal Revenue Bulletin that an organization no longer qualifies. However, the Service is not precluded from disallowing a deduction for any contributions made after an organization ceases to qualify under section 170(c)(2) if the organization has not timely filed a suit for declaratory judgment under section 7428 and if the contributor (1) had knowledge of the revocation of the ruling or determination letter, (2) was aware that such revocation was imminent, or (3) was in part responsible for or was aware of the activities or omissions of the organization that brought about this revocation.

If on the other hand a suit for declaratory judgment has been timely filed, contributions from individuals and organizations described in section 170(c)(2) that are otherwise allowable will continue to be deductible. Protection under section 7428(c) would begin on April 6, 2009, and would end on the date the court first determines that the organization is not described in section 170(c)(2) as more particularly set forth in section 7428(c)(1). For individual contributors, the maximum deduction protected is \$1,000, with a husband

and wife treated as one contributor. This benefit is not extended to any individual, in whole or in part, for the acts or omissions of the organization that were the basis for revocation.

Rocky Mountain Big Horn Sheep Foundation
Red River, MN
Skippers Learning Center
Lake City, SC
Reliable Cash Management Association
Buffalo Grove, IL
Pecan Park Learning Center
Jackson, MS
Brucker Charitable Foundation
Mountain Home, TX
N. U. Yoga Ashrama in America
Winter, WI
Housing Development Group
Denver, CO
National Business Fellowship Foundation
Raeford, NC
GIK Foundation
Bellevue, WA
Debt Free Foundation, Inc.
Provo, UT
Urban Light Community Development
Houston, TX
Sweet Life Program
Las Vegas, NV
Ladoras Family Services Inc
Compton, CA
Robert and Donna Herbolich Charitable Supporting
Hudson, OH
Three Point Volunteer Fire Department, Inc.
Williamsburg, KY
Advance Practice Foundation, Inc.
Basking Ridge, NJ
Goodwill Industries of Greater Cleveland, Inc.
Cleveland, OH
World Project Inc.
Temecula, CA
Sandton Lifestyles
Los Angeles, CA
Dunn-Mason Foundation
Farmington Hills, MI
Walter E & Romell A King Foundation
Gary, IN
